

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224

Date:

JUN 18 2001

Contact Person:

ID Number:

Telephone Number:

Employer Identification Number:

Dear Applicant:

This is in regard to your application for recognition of exemption under section 501(c)(6) of the Internal Revenue Code.

In accordance with your letter of the weare ceasing consideration of your application for recognition of exemption under section 50.1(c)(6) of the Code. Therefore, our proposed adverse determination of the code and the contributions to you are not deductible.

Based upon the financial information that you furnished, you should file returns on Form 1120, U.S. Corporation Income Tax Return, for all prior tax years within 30 days from the date of this letter, unless you request and are granted an extension of time to file the returns. You should attach a copy of this letter to the returns you file. Questions concerning the filing of returns should be directed to the Ohio Tax Exempt and Government Entities (TE/GE) office at 877-829-5500 (a toll free number).

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter.

1.



Sincerely,

(signed) Terrell M. Berkovsky

Terrell M. Berkovsky

Manager, Exempt Organizations

Technical Group 2

